

HB6312



95TH GENERAL ASSEMBLY

State of Illinois

2007 and 2008

HB6312

by Rep. Ed Sullivan, Jr.

SYNOPSIS AS INTRODUCED:

35 ILCS 200/16-55
35 ILCS 200/16-125
35 ILCS 200/16-170

Amends the Property Tax Code. Provides that, at hearings before the board of review or the Property Tax Appeal Board, the assessor bears the burden of proof to establish the justness, accuracy, and reasonableness of the assessment. Effective immediately.

LRB095 20479 BDD 48335 b

HOUSING
AFFORDABILITY
IMPACT NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing
5 Sections 16-55, 16-125, and 16-170 as follows:

6 (35 ILCS 200/16-55)

7 Sec. 16-55. Complaints. On written complaint that any
8 property is overassessed or underassessed, the board shall
9 review the assessment, and correct it, as appears to be just,
10 but in no case shall the property be assessed at a higher
11 percentage of fair cash value than other property in the
12 assessment district prior to equalization by the board or the
13 Department. A complaint to affect the assessment for the
14 current year shall be filed on or before the 10th day of August
15 in counties with less than 150,000 inhabitants and on or before
16 the 10th day of September in counties with 150,000 or more but
17 less than 3,000,000 inhabitants, except if the assessment books
18 containing the assessment complained of are not filed with the
19 board of review by the 10th day of July in a county with fewer
20 than 150,000 inhabitants or by the 10th day of August in a
21 county with 150,000 or more but less than 3,000,000
22 inhabitants, then the complaint shall be filed on or before 30
23 calendar days after the date of publication of the assessment

1 list under Section 12-10. The board may also, at any time
2 before its revision of the assessments is completed in every
3 year, increase, reduce or otherwise adjust the assessment of
4 any property, making changes in the valuation as may be just,
5 and shall have full power over the assessment of any person and
6 may do anything in regard thereto that it may deem necessary to
7 make a just assessment, but the property shall not be assessed
8 at a higher percentage of fair cash value than the assessed
9 valuation of other property in the assessment district prior to
10 equalization by the board or the Department. No assessment
11 shall be increased until the person to be affected has been
12 notified and given an opportunity to be heard, except as
13 provided below. At each hearing upon any complaint, the
14 assessor or chief county assessment officer who certified the
15 assessment bears the burden of proof to establish the justness,
16 accuracy, and reasonableness of the assessment. Before making
17 any reduction in assessments of its own motion, the board of
18 review shall give notice to the assessor or chief county
19 assessment officer who certified the assessment, and give the
20 assessor or chief county assessment officer an opportunity to
21 be heard thereon. All complaints of errors in assessments of
22 property shall be in writing, and shall be filed by the
23 complaining party with the board of review, in duplicate. The
24 duplicate shall be filed by the board of review with the
25 assessor or chief county assessment officer who certified the
26 assessment. In all cases where a change in assessed valuation

1 of \$100,000 or more is sought, the board of review shall also
2 serve a copy of the petition on all taxing districts as shown
3 on the last available tax bill at least 14 days prior to the
4 hearing on the complaint. All taxing districts shall have an
5 opportunity to be heard on the complaint. Complaints shall be
6 classified by townships or taxing districts by the clerk of the
7 board of review. All classes of complaints shall be docketed
8 numerically, each in its own class, in the order in which they
9 are presented, in books kept for that purpose, which books
10 shall be open to public inspection. Complaints shall be
11 considered by townships or taxing districts until all
12 complaints have been heard and passed upon by the board.

13 (Source: P.A. 86-345; 86-413; 86-1028; 86-1481; 88-455.)

14 (35 ILCS 200/16-125)

15 Sec. 16-125. Hearings. In counties with 3,000,000 or more
16 inhabitants, complaints filed with the board of appeals (until
17 the first Monday in December 1998 and the board of review
18 beginning the first Monday in December 1998 and thereafter)
19 shall be classified by townships. All complaints shall be
20 docketed numerically, in the order in which they are presented,
21 as nearly as possible, in books or computer records kept for
22 that purpose, which shall be open to public inspection. The
23 complaints shall be considered by townships until they have
24 been heard and passed upon by the board. After completing final
25 action on all matters in a township, the board shall transmit

1 such final actions to the county assessor.

2 A hearing upon any complaint shall not be held until the
3 taxpayer affected and the county assessor have each been
4 notified and have been given an opportunity to be heard. All
5 hearings shall be open to the public and the board shall sit
6 together and hear the representations of the interested parties
7 or their representatives. At each hearing upon any complaint,
8 the county assessor bears the burden of proof to establish the
9 justness, accuracy, and reasonableness of the assessment. An
10 order for a correction of any assessment shall not be made
11 unless both commissioners of the board, or a majority of the
12 members in the case of a board of review, concur therein, in
13 which case, an order therefor shall be made in open session and
14 entered in the records of the board. When an assessment is
15 ordered corrected, the board shall transmit a computer printout
16 of the results, or make and sign a brief written statement of
17 the reason for the change and the manner in which the method
18 used by the assessor in making the assessment was erroneous,
19 and shall deliver a copy of the statement to the county
20 assessor. Upon request the board shall hear any taxpayer in
21 opposition to a proposed reduction in any assessment.

22 The board may destroy or otherwise dispose of complaints
23 and records pertaining thereto after the lapse of 5 years from
24 the date of filing.

25 (Source: P.A. 91-393, eff. 7-30-99; 91-425, eff. 8-6-99;
26 92-133, eff. 7-24-01.)

1 (35 ILCS 200/16-170)

2 Sec. 16-170. Hearings. A hearing shall be granted if any
3 party to the appeal so requests, and, upon motion of any party
4 to the appeal or by direction of the Property Tax Appeal Board,
5 any appeal may be set down for a hearing, with proper notice to
6 the interested parties. Notice to all interested taxing bodies
7 shall be deemed to have been given when served upon the State's
8 Attorney of the county from which the appeal has been taken.
9 Hearings may be held before less than a majority of the members
10 of the Board, and the chairman may assign members or hearing
11 officers to hold hearings. Such hearings shall be open to the
12 public and shall be conducted in accordance with the rules of
13 practice and procedure promulgated by the Board. At each
14 hearing, the assessor or chief county assessment officer who
15 certified the assessment bears the burden of proof to establish
16 the justness, accuracy, and reasonableness of the assessment.

17 The Board, any member or hearing officer may require the
18 production of any books, records, papers or documents that may
19 be material or relevant as evidence in any matter pending
20 before it and necessary for the making of a just decision.

21 (Source: P.A. 76-689; 88-455.)

22 Section 99. Effective date. This Act takes effect upon
23 becoming law.